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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3825 OF 2006
IN
I.T.A. (L) NO. 2210 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Atlanta Textiles Ltd. ... Respondent

Mr. P.S. Sahadevan for the Appellant.

Mr. Raj Darak for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning delay of 737 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the approval was granted by CCIT on 4.10.2004 for filing of appeal and thereafter the appeal was filed only on 31.10.2006. In our view, the period between 04.10.2004 and 31.10.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**